

**EXHIBIT C - UNTIMELY TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITY OF TROY 500 W BIG BEAVER RD TROY, MI 48084-5284	16563	Secured: Priority: \$28,447.96 Administrative: Unsecured: _____ Total: \$28,447.96	03/05/2007	DELPHI CORPORATION (05-44481)
CLARK COUNTY COLLECTOR 401 CLAY ST ARKADELPHIA, AR 71923	16599	Secured: Priority: \$11,153.24 Administrative: Unsecured: _____ Total: \$11,153.24	05/01/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ST JOSEPH COUNTY IN ST JOSEPH COUNTY TREASURER 227 W JEFFERSON BLVD SOUTH BEND, IN 46601	16551	Secured: Priority: \$4,393.94 Administrative: Unsecured: _____ Total: \$4,393.94	02/23/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WARREN CITY INCOME TAX DEPT PO BOX 230 WARREN, OH 44482	16600	Secured: Priority: \$135,015.50 Administrative: Unsecured: _____ Total: \$135,015.50	05/14/2007	DELPHI CORPORATION (05-44481)

**Total: 4 \$179,010.64**